

Eligibility - Estate

Tax ID Type: Employer Identification Number (EIN). An EIN may be obtained on line from www.irs.gov.

Eligibility Forms:

- **AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (CW) Certification (dated 10-30-14)**
 - One form for the estate
 - One form for each affiliate with farming interests (see AD-1026 Affiliate instructions below).
- **CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information**
 - One form for the estate
 - One form for each member of the estate who will receive benefits
- **CCC-901, Member's Information**

Instructions for the AD-1026

Blocks 1-3 – Enter the name, tax ID number (even though only the last four digits are required, it is helpful to have the full number), and enter the program year as the crop year.

Block 4 – **Affiliates:** All members of the estate are considered affiliates; however, they only need to be listed in block 4 and file their own an AD-1026 if they have farming interests separate from the Estate. Affiliates are considered as having farming interests if **his or her tax ID number is listed** as owner, operator, tenant or sharecropper on any farm or undeveloped land.

Note: Exception: A **spouse** or **minor child** of the person requesting benefits is not required to file an AD-1026 if both of the following applies:

- The person does not have a farming interest as an individual or member of a joint operation separate from the person requesting benefits and,
- The person does not receive program benefits under his or her own tax ID number.

Block 5 – Check one of these boxes if the statement applies; otherwise continue to Part B.

Instructions for the CCC-941

Block 1 – Enter the county where land is located.

Block 2 – Enter full legal name and address. This must exactly match what is on file with the Internal Revenue Service (IRS).

Block 3 – Enter the nine-digit tax ID number.

Block 4 – Enter the Program Year (fiscal year).

Block 5 – Check appropriate box.

Block 6 – Sign as indicated in **Signature Authority** below.

Block 7 – Enter title/relationship to the organization.

Block 8 – Enter the date.

Instructions for the CCC-901

Blocks 1 & 2 – Enter the county and state where the land is located.

Block 3 – Enter the program/fiscal year for which you are applying.

Part A – Enter full legal name of the estate and full EIN.

- #1-5 – Enter names, full tax ID numbers, addresses, percent shares, and whether or not members have signature authority for the estate.

Part B, C, D – List Embedded Entities, if any. Embedded Entities are any legal business type other than an Individual.

- Example – If a member in Part A is “John Doe Revocable Trust,” they are considered an Embedded Entity and their information would be entered in Part B. If a member of the “John Doe Revocable Trust” is an embedded entity, they would enter their information in Part C, and so on.

Part E – Enter the required information for any member that is a minor.

Part F – Certification

- #1 – Sign as indicated in **Signature Authority** below.
- #2 – Enter title.
- #3 – Date.

Signature Authority:

- If the person with signature authority for the estate (for example, the executor) is not listed as a member on the CCC-901, please provide a copy of the legal document indicating who has signature authority for the estate.
- The signature on any NRCS/FSA document for an individual authorized to sign for the estate shall consist of both of the following:
 - ❖ An indicator, such as “by” or “for,” illustrating that the individual is signing in a representative capacity.
 - ❖ And one of the following:
 - Individual’s name, and title and/or name of the estate.